



Missouri's Voluntary Disclosure Program

The Missouri Department of Revenue welcomes individuals, partnerships, corporations, etc., who wish to voluntarily disclose any unpaid Missouri state taxes. Entities may approach the department anonymously, through a representative.

Administration of Program:

- The agreements are negotiated and drafted by the Tax Administration Bureau.
- Each proposal for a voluntary disclosure is evaluated on a case-by-case basis.
- The department limits prior period exposure to four years or the date nexus was established in Missouri. If nexus is questionable during the four year look back period, the department may initially agree to prospective filings until a prior period nexus determination can be made.
- The department agrees to waive penalties and the entity will be billed for interest.
- The name of the entity need not be revealed until the agreement is finalized.
- The department will not seek to identify those entities who wish to remain anonymous.

An entity wishing to enter into an agreement, may request such in writing from the Missouri Department of Revenue, Tax Administration Bureau, Nexus Section, Post Office Box 295, Jefferson City, Missouri 65105-0295. This written request should include the following:

1. A description of the entity's unpaid liability, including the number of years the oversight encompasses;
2. The facts giving rise to the request for a voluntary disclosure agreement;
3. The nature and extent of the entity's presence or contact with the state of Missouri including whether the entity;
 - a) owns or leases property in Missouri;
 - b) engages employees who derive Missouri source income or;
 - c) has other potential nexus-creating activities;
4. Whether the department or Multi-State Tax Commission has previously contacted the entity concerning the unpaid taxes;
5. The entity's proposed settlement terms.

Upon receipt, the department will review the facts presented and offer a draft agreement for review and approval by the entity or representative.

If you have any questions, please contact Lisa Higginbotham, Tax Administration Bureau, Nexus Section, Post Office Box 295, Jefferson City, Missouri 65105-0295, Phone (573-751-8612), Fax (573) 751-3696 or by E-mail at Lisa_higginbotham@mail.dor.state.mo.us.